WALDO COUNTY COMMISSIONERS COURT SESSION TAX ABATEMENT HEARING PETITION NO. 342 LEARY VS. TOWN OF PALERMO NOVEMBER 12, 2008

PRESENT: Commissioners John M. Hyk (Chairman), Donald P. Berry, Sr. and Amy R. Fowler. Also present were Treasurer David Parkman, Deputy Treasurer Karen Trussell. Also present were Petitioners/Plaintiffs Mr. Edward Leary and Mrs. Janice Leary and Defendant(s) Darryl McKenney, CMA, Assessor for the Town of Palermo; and Paul Cowing, Assessor and Selectman for Town of Palermo. Recording the minutes was County Clerk Barbara Arseneau, assisted by Deputy County Clerk Veronica Stover.

County Commissioner/Chairman John Hyk opened the hearing for Petitioners Mr. and Mrs. Edward and Janice Leary versus the Town of Palermo at 10:45 a.m. Commissioner Hyk instructed the Petitioners to present their case in evidence first, after which the Defendant and the Commissioners would have an opportunity to question the Petitioners. The Defendant, the Town of Palermo, would then present their case in evidence after which the Petitioner and the Commissioners with have an opportunity to question the Defendants. Parties were sworn in and the hearing commenced.

Petitioners:

E. Leary: First of all, we were told the increase on our property was \$15,000.00 for our home. I asked why and they said, "Because of lot improvement." Well, what is a lot improvement? Mr. McKenney says it is "lawn and driveway." It's the same lot with a lawn and driveway we bought thirty years ago. When we said that, he laughed at us. That was the end of that. We still have no understanding of this lot improvement being lawn and driveway. I think it [value assessed] went up \$15,000.00.

- J. Hyk: Do you have a copy of the property record card?
- E. Leary: No.
- D. McKenney: The Town does. (This document was submitted to the County Commissioners, who reviewed the property card and picture and noted this documentation as Exhibit A. B. Arseneau made copies of Exhibit A for the Commissioners, since there was only the original.)
- J. Hyk: (to E. Leary) So, this is the house; this is your property?
- E. Leary: Yes, it is.
- J. Hyk: Is it a one acre lot or a two acre lot?
- E. Leary: One acre.

(Copies of financial documents of related neighborhoods and code descriptions were submitted to the County Commissioners as Exhibit B.)

J. Hyk: Any questions, Amy (Commissioner Fowler) or Don (Commissioner Berry)?

A. Fowler: Is this two abatements, or one abatement for two years, because one of them is the driveway and the lawn and the other one, it says, is for a well and a septic system? Is that here?

J. Leary: This one is for the driveway and the lawn and our home.

A. Fowler: I'm confused.

E. Leary: I'm not surprised that you're confused because the camp, which is across and down the road about 800 feet or so and on the water, is the same thing from the tax assessor here. Why? First, it was well and septic – this is for the camp, now. Then they found out we didn't have a well and septic so now it was lawn and driveway. We don't maintain the lawn and the State refused us a driveway, so we use the right of way, which we don't own.

A. Fowler: Do they [Defendants] have a card on the camp?

D. McKenney: Sure do. Do you want to talk about them one at a time? If we present our side, maybe you will be cleared up totally.

J. Hyk: Do you have any more questions for the Petitioners? No? Okay, please proceed.

D. McKenney: I am Darryl McKenney; I am a certified Maine assessor. I graduated from CMBTI with an Associated Degree in Property Taxation in 1982. I have did the assessing in Palermo for 20 years when it was not computerized or up-to-date and basically got ousted in elections and have been out for a few years. They (the Town Selectmen/Assessors) did buy a computer system, the TRIO software, and this last year due to the problems out there of property taxing based on sale price - not doing everything the same - we did a complete revaluation in the Town of Palermo using the TRIO software. Ed [Leary] was an assessor for 13 years, and he is very familiar with the process. You have a vacant lot, you have an improved lot and they have two different pricings. What you have in front of you are the neighborhoods for the Town of Palermo. They go one through six. The Leary property is on Route 3 - we call it "General Development Route 3." Last year this lot was valued at \$25,000.00; \$10,000.00 for the base one acre and \$15,000 because it was improved with a well, a septic, a driveway, a lawn - it has three driveways, but that's neither here or there – an improved lot. So, last year the value was \$25,000.00.

J. Hyk: What was it before?

D. McKenney: I'm saying last year - 2007. It has been that. It was \$20,000 the year before that, it was \$10,000 and \$10,000, then they went to \$10,000 and \$15,000. I was not on the Board the year before, but they went to \$10,000 and \$15,000 in 2007. This year we looked at our sales and went to \$20,000 for one acre on Route 3 and left the value of improvements at \$15,000. So, their total assessment went from \$25,000 on land to \$35,000 for 2008, not based on the improvements but based on the lot value going from \$10,000 to \$20,000.

J. Hyk: So, it went from what to what total?

D. McKenney: \$25,000.00 to \$35,000.00.

J. Hyk: It went from \$25,000 to \$35,000 based on a total revaluation of the Town. All properties are done?

- D. McKenney: Basically, what happened was we got an estimate of \$90,000 to do that job and they said, "We can't do that in one year." I was willing to do it at \$25 an hour and it cost \$10,000, so we did a reval at \$10,000 using the fact that I do this full time and have done it for 27 years.
- P. Cowing: The Town voted for us being the Assessors Board. There were other assessors; the Town voted us as a Board of five to do a total revaluation of the Town. We assessed everyone totally the same way; did the same math using that computer system.
- J. Hyk: So, in other words, when you went down through Route 3, Mr. Leary's property was evaluated the same as everyone else who had a lot on Route 3?
- D. McKenney: That is correct. The next page shows you the TRIO printout, if you're familiar with that software and the breakdown. There is a photo which is a blowup of what is on the property card. The last one is the DOT map which shows what they own for property; it doesn't have some sheds and a garage on there because that's been added since, but it gives you a feel for the lot. It's just up from the Fish and Game Clubhouse, which is the public launch to Sheepscot Lake. I do have four sales, if you want to see how we price property on Route 3.
- J. Hyk: So, are we going to talk about the other property now?
- D. McKenney: Whenever you're ready. This will just show you that all four properties here are \$20,000 base lot and \$15,000 for improvement. If you want to see four other properties that are assessed in the same manner, you are welcome to those. Those happened to actually sell, so you can see where we came up with the \$20,000 lot.
- J. Hyk: Okay.
- D. McKenney: The first page is all the sales. We did a three-year study for 2005, 2006 and 2007. You have two that sold as vacant lots and two that were sold as improved. One has had a house built on it since. When reading the data sheets, you can see that the one-acre base lot is \$20,000 and what we are calling "lot improved" is \$15,000. It's been the same for the last couple of years on the improvements.
- J. Hyk: Do we have any other questions on this, Don?
- A. Fowler: I don't have any other questions.
- J. Hyk: Let's go on to the next lot.
- E. Leary: What about questions on the first one?
- J. Hyk: Let's allow the Defendant to get through the next one. You can ask all your questions after that. Thank you.
- D. McKenney: (Submitted Exhibit C.) The camp is just down the street right next to the Fish and Game, and again I gave you our initial sheet this is on Sheepscot Lake, so he [Mr. Leary] is in Schedule 6. Last year, it was a \$60,000 base lot and \$300 a foot after 100 feet, based on sales on the lake. We went to

\$100,000 for a base lot and left it at \$300 for footage after the first 100 feet. So, a half-acre lot on Sheepscot - \$60,000 to \$100,000 if it is improved with a well, a septic, a driveway - it's \$15,000. You will note on the next sheet, which is Mr. Leary's breakdown, that he does not have wells or septic, so a 50% reduction - \$3,000 if there is no well and \$4,500 if no septic - so we took \$7,500 off because the property does not have those amenities and came in at \$7,500, which is what he is challenging. Last year this land was assessed at \$36,700 and the camp was \$13,700 for a total of \$50,400. This year the lot went to \$64,300 and we reduced the camp down to \$7,600. There is a photo there and another photo - instead of pricing it as a home – it's not a home; it's a very, very small, one-room only. (He submitted Exhibit D – another photo of back side only.)

- D. McKenney: The last sheet is the DOT map again, and there's a long arrow pointing up to the lot with a little camp. If you extended the Sheepscot Lake Fish and Game property line to the shore, that's what the property would look like, and the access to this is over what is called "gravel entrance to camp." That's why DOT...
- (J. Hyk's cell phone rang and he excused himself momentarily.)
- A. Fowler: Gentlemen, this "camp" have the valuations for all of the properties on Sheepscot Lake also changed across the board?
- D. McKenney and P. Cowing: Yes.
- D. McKenney: Again, we used a computer system. Everybody goes in as to what they have and it prices it out.
- P. Cowing: The first sheet shows what it was the year before and what the Board voted on to raise it to. We went down through...lake lots, pond lots...and changed everything as a Board and voted on it. That was in comparison to other lakes in the surrounding area. Palermo has so much water with properties on the water, and the State hammering us so hard, and we had to revaluate all our ponds. We have twenty-seven "named" ponds and lakes in the Palermo area, so it makes it very hard. That water is a big asset and with sales going the way they are, we haven't found anything that sold less than what it was on the water. It's just not selling; nobody is buying anything. If there is a sale, it's still fairly high no one is giving anything away on the water.
- D. McKenney: The last sheet to answer that is a property on the other end of the lake, but again, it does not have a well or septic; it's a little tiny cabin and you see that we valued that at \$101,700 and took off 50% because of no well and no septic. That's how we do it.
- J. Hyk: Mr. Leary, I see that you have some questions.
- E. Leary: Mr. McKenney has stated that there is a gravel driveway. He didn't tell you that it is a right-of-way. It's not ours; it's not a driveway. We can't have a driveway; we were denied a driveway by the highway department, by the division engineer and the traffic engineer out of the Rockland division. They visited, they came to us and I had myself and another professional person there. They measured site paths and speeds and all that stuff, but because of the distance between driveways... Also, he (D. McKenney) said that it's a "General Delivery Route." It is not. The State changed that for the whole of Route 3. It's

not a general delivery highway – I forget the correct word for it. If you have a driveway, you can't have another driveway any closer than 525 feet…things like that.

J. Hyk: Limited access.

E. Leary: Limited access – exactly. It's not just a general highway. They wouldn't allow us to have a driveway. The man and woman who live next door to the camp in a house trailer complained to the State people who visited us that their culvert was all rusted out. So, they looked it over and the next thing you know they were putting in a new culvert. Because of that new water running through there washing out our lot - the front of it, the roadside, the right-of-way - they decided to extend the culvert, but we still couldn't use it as a driveway. They said, "All we're going to do is put gravel on it and hold the culvert down." So, we were DENIED a driveway! As far as the lawn goes, I might have cut the grass down there once all summer. My wife couldn't even get down there because she had her foot cut off. So, it wasn't maintained, and there's no driveway. There's no lawn in sight. We drive in by the Fish and Game building, but it's not ours. There's a big gas tank there that they service, and the septic system for the Fish and Game building is on our property. We can't use it - it's a two thousand gallon holding tank. That they're telling us that we have a driveway and a lawn is ridiculous! We don't. They even told us that we can't even park in the right-of-way.

- D. McKenney: Basically, the Route 3 General Development is what is on the sheet, not general delivery. That's just terminology we used on our comprehensive plan. We have zoning on that map called "the general development," so that's what that is. You can drive to this camp. There is nothing stopping them from driving to their camp. They have to go over the Fish and Game property...
- J. Leary: But we don't own it.
- D. McKenney: I understand that you have a right-of-way you do not own where you drive, but you can drive to the camp.
- J. Leary: You're taxing us for something we don't own!
- D. McKenney: You can drive to the camp; so if you can drive onto this property, you can get on to the property.
- E. Leary: All right! That's enough of that! Regarding the general revaluation, I asked Mr. McKenney when we there planning on what we should do if they visited our place. Did they visit the camp? He told us that they didn't have time to visit it and he laughed. He thought that was funny. I said, "Mr. McKenney, this isn't funny business this is serious; this is money being spent of ours that we don't think is fair at all."
- D. McKenney: May I respond to that? Again, I have assessed in this town for twenty-seven years. Ed has assessed with me for thirteen years. I've been in their home. He asked if I've been to his property this year I've been there many times. I've stayed in this camp back before they owned it; I've slept a night in the camp, so the question, "did I walk this property" is, to me, an insult to the fact that we have assessed for twenty-six years. I've been in this town my whole life! I know that property very specifically. That's where I get a little chuckle of even being here today. As an assessor, he [Mr. Leary] assessed approved lots different than a vacant lot...and I'll say no more.

- E. Leary: I haven't been an assessor for a number of years. When we assessed, it was totally different. For one thing, anytime an assessor went out when I got on the Board [of Assessors], I made it that at least two people go not just one. This fellow right here (D. McKenney) was accused of putting mud on the guy's porch; a brand new home and lot. He can't deny that because I was there things of that sort. I really don't want to get into that anymore.
- J. Hyk: That's probably a good idea not to go on with that.
- E. Leary: So, revaluation: He's been there he hasn't been to my house for several years now. He has no idea if we have a new kitchen or old kitchen, four bathrooms, or what. He has no idea what's in our house because he hasn't been there for years. He hasn't been to my camp, as far as I know, unless he's been down when I wasn't there. He mentioned that we have three driveways the last driveway that was put in, the State actually came to me and said they'd like to have a culvert in there. Actually, where the driveway is totally right-of-way of the road and easement. I'm sorry I didn't bring that State map, but I do have it. That driveway is on the house, by the way, that third driveway. That was suggested by the State they put it in.
- J. Hyk: [To Mr. Leary] Well, do you have any more questions of these gentlemen?
- E. Leary: Yes, visitation was one. You say that all these places are equal. Did you visit any of them?
- P. Cowing: We visited a lot of properties. A board of five went, two at a time, went and measured many I couldn't even tell you how many. No, we didn't visit all of them. There's 1400 in the Town of Palermo. There's a lot of properties that the cards haven't changed in thirty years. For example, my own house hasn't changed in twenty years. The Board assessed my house and it went up \$30,000 or \$40,000. Anything that had anything done to it through the building permits, through construction, through anything, we visited, we measured, we revaluated everything based on the information we had. As a Board, we visited everything we could and we granted a bunch of abatements because we missed a shed; we said they had a bath and a half and they said, "Well, we took out that half-bath we had it 15 years ago." We also found a multitude of stuff that was done without a permit, so it was give and take. As far as the total revaluation of the Town, we have tried to do it as honestly and fairly as we could, and everybody got hit exactly the same. I feel bad for everybody; I apologized at the town meeting because I didn't want to tax our neighbors, but if we're going to do it, we were told right here to do the same to everybody. Everyone got hit exactly the same. His [E. Leary] building hasn't changed, his right-of-way hasn't changed - nothing has changed. His information was put into the computer program; a button was hit. This hasn't been happening in Palermo for a long, long time. Now he's being treated just like everybody else, and I can't do anything about it - just to answer how we done it - that's how we done it. We didn't visit his property personally, no.
- E. Leary: How can you call it an improved lot when it's the same lot that's been there for thirty years?
- P. Cowing: If you look at the bill we sent him [E. Leary], we gave everybody a bill. This was the first year we did this. We listed everything the way we taxed them what the land was, what the lot was and it was listed as an improvement lot, being a bare lot or a livable lot.
- J. Hyk: (To Mr. Leary) You do understand that they are not saying that you improved the lot. They're saying that the lot is improved because it has a driveway, a well, and access.
- E. Leary: It had it for thirty years.

- J. Leary: Why didn't they just say, "We did an evaluation and this is the result, and we did everyone the same?" But, no they smiled at us and said, "Improved lot."
- E. Leary: I'm sorry, but they're not all the same.
- P. Cowing: We feel they are. We've done the best we can, and we had a bunch of abatements where they didn't feel they same. We had the same question for those "improved lots." Some of them said "bath and a half" if they followed it through, it was zeroed out they didn't have the half-bath. Water from the lake isn't the same as a well from the lake it's all on the PRIO. He [Mr. McKenney] understands the computer part; the only thing I do understand is that as a board, if we had any questions every one of them we discussed before we put the value them and the name was covered on everybody's that's the way we did it.
- E. Leary: We were actually invited to the Town Office by the Board of Assessors to discuss this. When we got there, we tried to get in and the door appeared to be locked. I called and Mr. McKenney answered the phone and said the door was stuck and just feels locked. When we went in, instead of the Board of Assessors, Mr. McKenney was there alone. There was no Board to discuss this stuff with us just him. A board is a quorum.

A. Fowler: This is the small Town of Palermo?

E. Leary: Yes, it is. There are five [Board] members. It takes three to make a quorum.

A. Fowler: Was this one of their nights that they schedule meetings?

E. Leary: Yes, it was. This was one the days they pointed out for anybody that wanted to discuss this sort of stuff to be there.

A. Fowler: Does it say that the Board will be there, or an Assessor?

E. Leary: He [Mr. McKenney] mentioned that I had been an accessor, and in fact, I was. Anytime we met, it was a quorum. We did not decide anything, in fact, we asked him (Mr. McKenney) why everybody wasn't there, and he told me that Royce Nelson goes home early and the rest of them sometimes don't stay. The way they did it was totally unfair. It's not the money for us - let me get that clear, folks. I'm not rich; I'm not broke, either. If something went in our favor, the most we're going to get is maybe \$200 bucks. I paid all the tax as soon as I got the bill - \$1800 for both places. That's not the point here – that we're going to get a lot of money back if somebody rules in our favor.

J. Hyk: How much more, not your valuation, tax did you pay this year than you paid last year?

E. Leary: Approximately \$400.

A. Fowler: On both properties?

E. Leary: Yes.

- J. Hyk: Each or together?
- E. Leary: Together. Now, the lake property he didn't explain further, either. We have approximately 82 feet on the water; we don't have 100 feet on the water. He also said that we have a gravel driveway. Mr. McKenney, who put the gravel in there?
- D. McKenney: I do not know who put the gravel in there.
- E. Leary: You don't know that's enough, that's good you don't know. The Fish & Game put it in there, not me! There was so much run-off from the road across the front of the lot that it goes down there and that road that we have the right-of-way on washes right out. That gravel was put in there by the Fish & Game.
- A. Fowler: How many years ago was it that you were an assessor, sir?
- E. Leary: I'm not sure it's been a few years several years. I was a selectman and an assessor. I did everything dog catcher. During the period of time I was on the Board of Assessors, I never went alone. Prior to my being on the Board, Mr. McKenney was out there doing assessments alone. A motion passed that at least two would go, and usually there was more than that.
- J. Hyk: We're not here to decide whether two or three or five should go. We're here to make this determination. Are your taxes fair? Are they similar to similar properties, and has the Town used the same yardstick to measure all these properties? That's the only thing that we really have an opportunity to look at here. That's our job. I will say, and you still have the opportunity to ask questions, that it appears to me I have no questions for the Town that the Town is trying to use the same standard on all these properties and got it done, for better or worse, in one year. Did they enter every property? Perhaps not, but they seem to be using the same yardstick. Do you [D. Berry or A. Fowler] have any questions?
- A. Fowler: I think my question or comment is because we have seen the Town of Palermo higher. They were in the process of revaluation, and that did not go well. It was like, "Get it right; do it right everybody across the board." It's the same playing field, and as far as I can see, they've done exactly that. Would I agree with all of them if I owned land there? I would probably question some of it, too, but let me just say that I know of other towns that have increased the property values with no explanation to anybody. They just increased the value of your property; that's it, pay the tax bill. You are aware of what these folks are trying to do, or are doing. Their figures, as far as I can see, go along with everyone else. Who owns the driveway? Who put the gravel in? Who came to the house? Again, in a lot of towns, what they do is they just look at the building permits, and those are the only properties that are visited. As far as it goes with however many are in a meeting is irrelevant to me with this. Again, you were a selectman and an assessor a lot of times it's "good luck" trying to work your regular job and still try to get there and...you know.
- E. Leary: I have a question for the Board, if I may. What do you consider the improvement to the camp lot?
- A. Fowler: Can I just say that having been an assessor, my interpretation of an improved lot does not necessarily mean it has a well or a septic or a distinct driveway. It means that in the event Johnny could pull in a trailer and plunk it down, it would improve it.
- E. Leary: Thank you. That's enough. I've heard enough.

- A. Fowler: Thank you.
- J. Hyk: You don't want to hear what we're going to decide?
- E. Leary: I think I know what you're going to decide.
- J. Hyk: Okay.
- E. Leary: You haven't said anything in our favor yet unless you have more discussion to do.
- J. Leary: My feeling is that, not so much your decision, the fact that Darryl considered it a joke and he threw out improvements of lawn, driveway, etc. instead of saying, "We're doing the whole town and we're trying to do it as fair as possible. Do you have any questions? You certainly have a right to abatement." But it wasn't that it was "Driveway and Lawn, since we can't charge you for the toilet and the running water."
- J. Hyk: What I'm hearing you saying is you do not feel you were treated politely and that you were made a joke of.
- E. Leary: And unfairly.
- J. Hyk: It may be all three because I can tell you're angry. I don't think you were treated unfairly in terms of your valuation. I don't find evidence of that. It sounds to me that you could have been treated less than politely, that your feelings are hurt, and you are angry about that; but I don't see the evidence here of your being unfairly treated. I think, perhaps, there is a misunderstanding about what an improved lot is. I don't think they are saying that you improved the lot; I just think they're saying that this is an improved lot because it's not just woods on it. It's not just a plot of woods that is an unimproved lot. This is an improved lot because you can get to it and it has a building on it. That's what an improved lot is.
- E. Leary: Does that mean that for all these past years they have not taxed us for the lawn and driveway?
- J. Hyk: I don't believe it means that at all. I believe they have. I think that was included in it; they just changed the nomenclature of how they were listing things as they did this revaluation.
- E. Leary: You think that's fair, and I don't. That's great.
- D. McKenney: May I explain? This is the first time it's ever had a revaluation. With the computer system, we printed out the exact same sheet that you have in front of you and mailed to everyone with their tax bill so they could read everything we have. Prior to that, they did do a mail-in survey, so they asked everyone to declare how many bedrooms, how many bathrooms. We used that data and put it out there. There were errors, there were mistakes, and that's what we've been correcting. I apologize for finding this quite humorous given that I know the knowledge that Ed Leary holds. He was an accessor; I worked with him for thirteen years. He knows this as well as anyone in this room. I'd have to change the word [improved.] -If he can come up with a better word, I'd appreciate it. Instead of saying "improved," that term has wiped me out in this process.

- E. Leary: I hesitate to even say this I know it's not always been fair. I can go back to when I was on the Board of Assessors; it was not always fair. There was one fellow we were taxing for a building for five or six years that he never had. When I was a selectman, I brought it up to the Board to at least discuss it. The fellow was there that we overtaxed. Mr. McKenney said that we couldn't do that; it's against the law to refund his money. As I recall, the law was that we could refund it in a year. He said that we couldn't do that either. Here's a guy sitting here and we've taxed him for five years if you call that fair, and you don't at least try to give him some kind of a refund you call that fair? I don't. At that time, I resigned from that Board that he [D. McKenney] was on because of those reasons. He doesn't like to hear that, but that's it.
- J. Hyk: We're going to wrap this hearing up.
- P. Cowing: Just to say what our Board has done we are a board of five, I am Chairman, and I will guarantee there hasn't been a decision in this revaluation without at least three of our signatures on it, without at least three of us doing it, and there's always been teams of two and four have went and measured. He [D. McKenney] was in the office by himself punching the information in. None of the information was something that we didn't give him. I was adamant about that, and I will guarantee it on my own word. That's all I want to say. This is my first year as Chairman of the Board and I don't do computer work and I don't want to. The leg-work is what the other four of us did because we are a bunch of farmers and carpenters. He [D. McKenney] is certified as far as knowing the PRIO system. That is why it was done the way it was. If he (E. Leary) feels abused or insulted, we can't do anything about it, but we do apologize. It wasn't handled at the abatement, but all we can do is apologize. I am sorry, Ed, if you don't feel you got your word in at our office, but it will be settled here one way or the other.
- D. Berry: I do have one question: On the revaluation report for the camp, it shows "street" and it shows "paved." What is it? This is a sixteenth of an acre, and I just looked at this map.
- D. McKenney: It fronts on Route 3, which is a paved road. It owns frontage along Route 3.
- J. Leary: You can walk to it from Route 3.
- D. Berry: So, my question is do they own the land from that camp to Route 3?
- D. McKenney: Yes, they do.
- E. Leary: It is a grandfathered lot that is less than 100 feet from the water to the road.
- D. Berry: That was my question. Looking at this, this shows that you own a sixteenth of an acre or 0.16 of an acre. There is that amount of distance between where this map shows the camp and the road?
- D. McKenney: There is 82 feet by 100 feet is all the lot is. It goes from Route 3 to Sheepscot Lake, from the Fish & Game to... (Audio tape ended and was turned over to side two.)
- E. Leary: I have one other question if we do not agree with the decision from this court, where do we go?
- B. Arseneau: You would have to speak to the Superior Court Clerk.
- J. Hyk: The Clerk of the Superior Court.

- E. Leary: Okay, I'll do that. Thank you.
- J. Hyk: I am going to close the hearing, and we're going to deliberate, unless there are any further questions from the other two Commissioners.
- A. Fowler: No further questions.
- J. Hyk: Thank you.
- (J. Hyk closed the hearing for deliberations.)

Deliberations by County Commissioners:

- A. Fowler: They've done exactly what we asked. I think the biggest problem is a failure to communicate.
- J. Hyk: Are you prepared to make a motion?
- **A. Fowler moved to find in favor of the Town of Palermo and deny the abatement request of the Plaintiff. D. Berry seconded the motion. Motion passed unanimously.
- **A. Fowler moved, D. Berry seconded to close the hearing at 11:33 a.m. Motion passed unanimously.

Respectfully submitted by Veronica Stover, Deputy County Clerk